



# VILLAGE OF KEY BISCAINE

Office of the Village Manager



## MEMORANDUM

*Village Council*  
Mayra P. Lindsay, *Mayor*  
Franklin H. Caplan, *Vice Mayor*

Luis F. de la Cruz  
Gary R. Gross  
Allison McCormick  
Brett G. Moss  
Katie Petros

*Village Manager*  
John C. Gilbert

DATE: June 20, 2017  
TO: Honorable Mayor and Members of the Village Council  
FROM: John C. Gilbert, Village Manager  
RE: Budget Workshop: Proposed Budget FY2018 (FY18)

The attached budget is a preliminary budget that will require additional changes by Council direction and/or community input. This Budget Workshop will provide an opportunity to begin deliberations in preparation for our two Budget Hearings on September 12<sup>th</sup> and 26<sup>th</sup>, 2017 as we move toward the final FY18 Budget adoption.

This Budget Workshop is designed to continue the efforts of this Village Council in completing previously approved Capital Improvement Projects and to discuss future projects and funding sources. This Budget Workshop is also designed to hear from the public and those organizations that rely on financial assistance from the Village as they provide enhanced and/or additional programming to Village residents.

After hearing from the public on their thoughts and requests for FY18, Department Directors will present to Council their proposed FY18 budget highlights as well as updating the Village Council on any significant issues with their current FY17 Budgets. Department Directors will also present their FY18 Capital Improvement Project recommendations.

**This Budget Workshop is not intended to be a discussion on proposed individual Departmental line items. Department Directors are available to meet with members of the Village Council and to set a convenient and agreed upon meeting date to have those more detailed discussions prior to the September Budget Hearings. Village Administration looks forward to Village Council's feedback and guidance.**

Another goal for this Budget Workshop, as in previous years, is to enhance services while still maintaining a cost effective operational budget.

On June 1<sup>st</sup>, the Miami-Dade County Property Appraiser's Office published the preliminary property values for the Village of Key Biscayne. On July 1<sup>st</sup>, the final

assessment will be provided. With the preliminary property assessment, the Village has experienced an increase in our property values of \$296,715,123 or 3.56% (last year the Village had an increase of 8.035% in assessed property values).

Sustaining a 3.0 Millage Rate would generate approximately an additional \$2,236,714 in excess revenue over expenditures.

The June 1<sup>st</sup> estimate provides a FY18 Rolled Back Rate of 2.8969 and that would generate approximately \$1,390,861 in excess revenue over expenditures.

The State of Florida will be providing their projections for State Shared Revenues at the end of June (not available at the time of creating the agenda for this Budget Workshop).

The Cost Of Living Adjustment (COLA) for the proposed FY18 Budget is based on the Consumer Price Index (CPI) for all urban consumers for the Miami/Ft. Lauderdale area (all items indexed) published by the Department of Labor Bureau of Labor Statistics for the twelve (12) month change from April 2016 to April 2017 and is being reflected as a 2.8% COLA for eligible employees.

Other assumptions included within this budget are:

- Insurance, Property and Liability premium costs remain the same for the proposed budget based upon the recommendation from our Commercial Insurance Broker, Brown & Brown.
- Workers Compensation premium costs reflect an estimated 24.5% increase based upon the recommendation from our Commercial Insurance Broker, Brown & Brown.
- Life, Health and Disability Insurance premium costs reflect an estimated 10% increase based upon a recommendation from our Health Insurance Broker of Record Services, National Marketing Group.
- Police Officers, Sergeants and Lieutenants- COLA based on CPI at 2.8%; Step of 5% for eligible personnel; Shift Differential of 3%; Life, Health, Disability Insurance and Pension Retirement Contribution costs reflect the **existing labor contract obligations**.
- Fire Department- COLA based on CPI at 2.8%; Step of 5% for eligible personnel; Life, Health, Disability Insurance and Pension Retirement Contribution costs reflect the **existing labor contract obligations**.
- Cost Sharing for certain Public Works Division employee's salary is pro-rated from the Stormwater Enterprise Fund and from the Building, Zoning and Planning Department as in previous years. See Public Works Division Regular Salary Budget Worksheet for the individual percentage breakdown.
- General Employees- COLA based on CPI at 2.8%; merit of up to 4% for eligible personnel reflecting **existing labor contract obligations**.
- All exempt employees- COLA based on CPI at 2.8%; Step of 5% for eligible personnel and 25 year Longevity Step of 5% for eligible personnel.
- 18 Village employees will reach their 25 Year Longevity. The Village will continue negotiations with the Fire Fighters, Police Officers and the General Employees thereby, possibly changing the figures for the 1<sup>st</sup> Budget Hearing on September 12<sup>th</sup>.

Position reclassifications and additions within the Departmental Budgets, which may include additions to the table of organization or professional services, are as follows:

- **Manager's Office-** Addition of a Full-Time GIS Specialist.
- **Building, Zoning & Planning Department-** Part-Time Mechanical Inspector status changed to Full-Time.
- **Police Department-** Reclassification of a Full-Time Senior Municipal Utility Worker.

Attached please find the Departmental Budgets including the year-to-date expenses on each summary sheet. The departmental summary sheets are divided into two (2) areas **Discretionary** and **Non-Discretionary** line items. **Non-Discretionary** line items represent personnel expenses inclusive of all benefits within the Collective Bargaining Agreements. **Discretionary** budget line items represent operational expenses under the direct control of the Department Directors.

Department Directors are available at your request to discuss any questions, thoughts or concerns you may have in an effort to make the Budget Hearings more efficient and effective.

**Village of Key Biscayne**  
**Proposed General Fund Budget**  
**Fiscal Year 2018**  
**Summary**

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
	Actual	Actual	YTD	Adopted	Proposed	dollar	%
Revenues							
Ad-Valorem Taxes	\$19,353,288	\$22,249,642	\$23,179,341	\$23,766,962	\$24,612,600	\$845,638	4%
Utility Taxes	\$1,979,733	\$2,007,095	\$1,055,140	\$1,850,000	\$1,965,000	\$115,000	0%
Communication Services Tax	\$862,165	\$753,385	\$348,082	\$713,727	\$715,000	\$1,273	0%
Licenses & Permits	\$3,075,638	\$2,480,357	\$978,782	\$1,635,000	\$1,660,000	\$25,000	2%
Franchise Fees	\$595,196	\$603,889	\$0	\$605,000	\$605,000	\$0	0%
State Shared Revenue	\$1,269,574	\$1,340,530	\$700,286	\$1,334,518	\$1,335,000	\$482	0%
Local Shared Revenue	\$6,955	\$33,965	\$11,558	\$32,000	\$32,000	\$0	0%
Service Charges	\$2,934,098	\$3,221,928	\$2,172,139	\$3,175,800	\$3,260,800	\$85,000	3%
Fines & Forfeitures	\$197,252	\$392,763	\$173,185	\$225,000	\$225,000	\$0	0%
Other Revenue	\$204,044	\$93,605	\$40,955	\$27,000	\$28,500	\$1,500	6%
Interest Income	\$42,803	\$102,945	\$13,613	\$30,000	\$25,000	(\$5,000)	-17%
Total Revenues	\$30,520,747	\$33,280,104	\$28,673,081	\$33,395,007	\$34,463,900	\$1,068,893	3%
Expenditures							
Council	\$171,258	\$261,048	\$133,857	\$246,101	\$199,355	(\$46,746)	-19%
Manager	\$1,441,926	\$1,896,734	\$1,161,386	\$2,276,016	\$2,171,792	(\$104,224)	-5%
Clerk	\$368,304	\$334,402	\$249,913	\$372,462	\$368,704	(\$3,758)	-1%
Attorney	\$832,298	\$1,072,473	\$375,053	\$1,210,000	\$1,210,000	\$0	0%
Debt Service	\$3,164,443	\$3,557,696	\$2,882,450	\$4,058,106	\$4,242,886	\$184,780	5%
Building, Zoning & Planning	\$1,887,332	\$1,951,132	\$1,317,212	\$2,009,444	\$2,303,027	\$294,383	15%
Police	\$6,024,506	\$5,852,248	\$4,162,409	\$6,925,401	\$7,228,624	\$298,223	4%
Fire Rescue	\$6,499,459	\$6,743,018	\$4,194,733	\$6,845,534	\$7,074,293	\$228,759	3%
Public Works	\$1,717,839	\$1,881,068	\$1,107,226	\$2,025,422	\$2,316,496	\$291,073	14%
Parks & Recreation	\$1,142,036	\$1,199,245	\$870,862	\$1,427,855	\$1,472,579	\$44,724	3%
Community Center	\$2,612,936	\$2,736,148	\$1,733,813	\$2,691,884	\$2,782,236	\$90,351	3%
Athletic Division	\$502,460	\$797,639	\$743,536	\$801,569	\$861,395	\$59,826	7%
Total Expenditures	\$26,364,796	\$28,282,850	\$18,932,449	\$30,889,794	\$32,227,186	\$1,337,392	4%
Excess (Revenues)/Expenditures	\$4,155,951	\$4,997,254	\$9,740,632	\$2,505,213	\$2,236,714		
Other (Sources)/Uses							
Operating Transfers Out:							
Parks & Recreational Open Space Lands Trust	\$0	\$0	\$231,793	\$237,670	\$246,126		
Capital Improvement Fund	\$4,155,951	\$4,997,254	\$2,267,543	\$2,267,543	\$1,990,588		
Excess (Revenues)/Expenditures	\$0	\$0	\$7,241,296	\$0	\$0		

**Council**  
**Proposed Budget - FY2018**

Operating Expenses	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance	
						dollar	%
<b>Non-Discretionary Spending</b>							
45.000 - PROPERTY & LIABILITY INSURANCE	\$17,658	\$17,984	\$19,319	\$18,246	\$19,500	\$1,254	7%
<b>Subtotal - Non Discretionary</b>	<b>\$17,658</b>	<b>\$17,984</b>	<b>\$19,319</b>	<b>\$18,246</b>	<b>\$19,500</b>	<b>\$1,254</b>	<b>7%</b>
<b>Discretionary Spending</b>							
31.000 - PROF SERVICES - STATE LOBBYIST	\$55,000	\$56,002	\$33,996	\$56,000	\$56,000	\$0	0%
31.100 - PROF SERVICES - LOCAL LOBBYIST	\$18,998	\$18,000	\$15,083	\$18,000	\$18,000	\$0	0%
31.200 - PUBLIC RELATIONS	\$0	\$98,534	\$19,000	\$48,000	\$0	(\$48,000)	-100%
40.000 - TRAVEL & PER DIEM	\$4,077	\$2,651	\$4,405	\$6,300	\$6,300	\$0	0%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$10,632	\$6,643	\$5,558	\$9,845	\$9,845	\$0	0%
43.000 - UTILITIES	\$4,723	\$5,159	\$2,702	\$5,000	\$5,000	\$0	0%
47.000 - PRINTING & BINDING	\$509	\$1,564	\$184	\$1,150	\$1,150	\$0	0%
48.000 - ART IN PUBLIC PLACES	\$18,750	\$22,501	\$9,670	\$37,710	\$37,710	\$0	0%
48.100 - COMMITTEE EXPENSES	\$0	\$0	\$0	\$500	\$500	\$0	0%
48.200 - YOUTH COUNCIL	\$8,945	\$0	\$777	\$4,500	\$4,500	\$0	0%
48.300 - HISTORICAL SOCIETY	\$8,621	\$15,000	\$8,442	\$15,000	\$15,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$17,618	\$13,828	\$12,119	\$22,850	\$22,850	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIP	\$5,728	\$3,183	\$2,600	\$3,000	\$3,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$153,600</b>	<b>\$243,064</b>	<b>\$114,538</b>	<b>\$227,855</b>	<b>\$179,855</b>	<b>(\$48,000)</b>	<b>-21%</b>
<b>Total Council Expenses</b>	<b>\$171,258</b>	<b>\$261,048</b>	<b>\$133,857</b>	<b>\$246,101</b>	<b>\$199,355</b>	<b>(\$46,746)</b>	<b>-19%</b>

# Manager

## Proposed Budget - FY2018

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARY - VILLAGE MANAGER	\$190,844	\$192,700	\$126,785	\$193,906	\$193,906	(\$0)	0%
12.100 - FT SALARY - FINANCE DIRECTOR	\$123,510	\$130,824	\$45,598	\$138,113	\$150,000	\$11,887	9%
12.200 - FT SALARY - CHIEF OF STAFF	\$96,838	\$96,215	\$66,040	\$101,099	\$104,504	\$3,405	3%
12.300 - FT SALARY - HUMAN RESOURCES COORD	\$84,594	\$85,343	\$38,134	\$85,877	\$85,000	(\$877)	-1%
12.400 - FT SALARY - IT ADMINISTRATOR	\$88,293	\$89,075	\$58,606	\$89,632	\$92,142	\$2,510	3%
12.500 - FT SALARY - PROCUREMENT DIRECTOR	\$19,688	\$67,596	\$50,603	\$73,116	\$72,272	(\$844)	-1%
12.600 - FT SALARY - ASSISTANT TO IT ADMINISTRATOR	\$37,838	\$40,185	\$26,212	\$41,588	\$46,733	\$5,145	12%
12.700 - FT SALARY - GIS SPECIALIST	\$0	\$0	\$0	\$0	\$41,000	\$41,000	100%
12.800 - FT SALARY - RECEPTIONIST	\$20,382	\$39,641	\$26,624	\$40,919	\$44,546	\$3,627	9%
21.000 - PAYROLL TAXES	\$45,008	\$50,371	\$33,847	\$55,334	\$63,503	\$8,169	15%
22.100 - RETIREMENT CONTRIBUTIONS	\$74,341	\$86,721	\$47,407	\$86,800	\$99,612	\$12,812	15%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$42,540	\$45,989	\$25,188	\$61,236	\$52,500	(\$8,736)	-14%
24.000 - WORKERS COMPENSATION	\$1,211	\$2,886	\$1,649	\$1,662	\$3,514	\$1,852	111%
45.000 - PROPERTY & LIABILITY INSURANCE	\$14,036	\$11,098	\$15,752	\$11,272	\$15,000	\$3,728	33%
<b>Subtotal - Non Discretionary</b>	<b>\$839,122</b>	<b>\$938,644</b>	<b>\$562,444</b>	<b>\$980,554</b>	<b>\$1,064,233</b>	<b>\$83,679</b>	<b>9%</b>
<b>Discretionary Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$17,950	\$29,896	\$41,272	\$215,000	\$15,000	(\$200,000)	-93%
32.000 - ACC & AUDITING - INDEPENDENT AUDITORS	\$58,000	\$57,900	\$58,000	\$58,000	\$58,000	\$0	0%
32.100 - ACC & AUDITING - ACCOUNTING & PAYROLL	\$114,737	\$114,737	\$76,491	\$114,737	\$120,474	\$5,737	5%
32.200 - ACC & AUDITING - FINANCIAL ADVISOR	\$50,000	\$45,833	\$33,333	\$50,000	\$50,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$7,320	\$7,968	\$5,390	\$7,310	\$7,310	\$0	0%
34.100 - CONTRACT SERVICES - KEY RIDES	\$0	\$0	\$130,010	\$252,000	\$252,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$15,135	\$24,255	\$11,243	\$29,275	\$28,725	(\$550)	-2%
41.000 - COMMUNICATIONS - WEBSITE	\$18,825	\$31,124	\$19,313	\$30,000	\$30,000	\$0	0%
41.100 - COMMUNICATIONS	\$18,376	\$17,206	\$14,309	\$17,950	\$17,950	\$0	0%
42.000 - POSTAGE & FREIGHT	\$1,974	\$1,822	\$1,096	\$3,000	\$3,000	\$0	0%
43.000 - UTILITIES	\$8,612	\$7,995	\$5,113	\$8,500	\$8,500	\$0	0%



	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
44.000 - RENTALS & LEASES	\$9,182	\$6,960	\$5,059	\$9,620	\$9,620	\$0	0%
46.000 - REPAIRS & MAINTENANCE - VLLG HALL	\$6,028	\$8,497	\$11,656	\$6,000	\$10,000	\$4,000	67%
47.000 - PRINTING & BINDING	\$485	\$2,944	\$1,717	\$2,840	\$2,840	\$0	0%
48.000 - CURRENT CHARGES - CHAMBER OF COMMERCE	\$77,500	\$71,042	\$32,292	\$77,500	\$77,500	\$0	0%
48.100 - KB COMMUNITY FOUNDATION	\$0	\$166,322	\$34,525	\$125,000	\$125,000	\$0	0%
48.200 - TNR PROGRAM	\$0	\$0	\$0	\$15,000	\$15,000	\$0	0%
49.000 - OTHER CURRENT CHARGES	\$52,325	\$80,036	\$40,650	\$79,000	\$79,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$8,363	\$7,618	\$5,473	\$10,000	\$10,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$45,036	\$15,758	\$11,473	\$10,730	\$13,640	\$2,910	27%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS & DUES	\$7,971	\$20,403	\$13,016	\$30,000	\$30,000	\$0	0%
64.000 - CAPITAL OUTLAY - FURNITURE & FIXTURES	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0%
64.100 - CAPITAL OUTLAY - EQUIPMENT	\$1,789	\$0	\$0	\$3,000	\$3,000	\$0	0%
64.200 - CAPITAL OUTLAY - IT EQUIPMENT	\$0	\$0	\$16,949	\$25,000	\$25,000	\$0	0%
82.000 - GRANTS - EDUCATIONAL INITIATIVES	\$0	\$56,928	\$0	\$60,000	\$60,000	\$0	0%
99.000 - CONTINGENCY	\$83,197	\$182,847	\$30,560	\$55,000	\$55,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$602,804</b>	<b>\$958,090</b>	<b>\$598,942</b>	<b>\$1,295,462</b>	<b>\$1,107,559</b>	<b>(\$187,903)</b>	<b>-15%</b>
<b>Total Manager Expenses</b>	<b>\$1,441,926</b>	<b>\$1,896,734</b>	<b>\$1,161,386</b>	<b>\$2,276,016</b>	<b>\$2,171,792</b>	<b>(\$104,224)</b>	<b>-5%</b>

**Clerk**  
**Proposed Budget - FY2018**

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARY - VILLAGE CLERK	\$125,585	\$124,599	\$81,979	\$125,379.00	<b>\$125,379.00 *</b>	\$0	0%
12.100 - FT SALARY - CLERK/TYPIST/IMAGING TECH	\$51,027	\$52,000	\$34,087	\$52,293	<b>\$53,758</b>	\$1,465	3%
21.000 - PAYROLL TAXES	\$13,124	\$13,035	\$9,499	\$13,591	<b>\$13,704</b>	\$113	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$20,851	\$21,834	\$13,928	\$21,321	<b>\$21,496</b>	\$175	1%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$13,043	\$13,219	\$7,102	\$14,152	<b>\$13,140</b>	<b>(\$1,012)</b>	-7%
24.000 - WORKERS COMPENSATION	\$341	\$770	\$440	\$443	<b>\$628</b>	\$185	42%
PROPERTY & LIABILITY INSURANCE	\$10,390	\$10,403	\$11,078	\$10,431	<b>\$12,000</b>	\$1,569	15%
<b>Subtotal - Non Discretionary</b>	<b>\$234,360</b>	<b>\$235,861</b>	<b>\$158,112</b>	<b>\$237,610</b>	<b>\$240,104</b>	<b>\$2,494</b>	<b>1%</b>
<b>Discretionary Spending</b>							
31.000 - CONTRACT SERVICES - FACILITY MGMT	\$8,104	\$7,310	\$5,327	\$7,310	<b>\$8,000</b>	\$690	0%
40.000 - TRAVEL & PER DIEM	\$7,247	\$8,761	\$5,501	\$9,448	<b>\$8,000</b>	<b>(\$1,448)</b>	-15%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$5,475	\$4,425	\$2,063	\$4,400	<b>\$3,000</b>	<b>(\$1,400)</b>	-32%
41.100 - COMMUNICATIONS	\$12,627	\$13,821	\$12,905	\$9,203	<b>\$15,000</b>	\$5,797	63%
41.200 - SOCIAL MEDIA	\$0	\$0	\$0	\$5,000	<b>\$5,000</b>	\$0	0%
42.000 - POSTAGE & FREIGHT	\$1,187	\$977	\$831	\$1,000	<b>\$1,000</b>	\$0	0%
43.000 - UTILITIES	\$8,456	\$7,873	\$4,560	\$9,000	<b>\$8,000</b>	<b>(\$1,000)</b>	-11%
44.000 - RENTALS & LEASES	\$2,471	\$4,997	\$3,466	\$3,075	<b>\$5,000</b>	\$1,925	63%
46.000 - REPAIRS & MAINTENANCE - VLLG HALL	\$3,925	\$4,414	\$6,740	\$5,600	<b>\$6,000</b>	\$400	7%
47.000 - PRINTING, BINDING & IMAGING	\$4,660	\$3,568	\$3,399	\$5,000	<b>\$5,000</b>	\$0	0%
49.000 - CURRENT CHARGES - ORDINANCE CODIFICATION	\$3,681	\$3,222	\$379	\$3,500	<b>\$3,500</b>	\$0	0%
49.100 - CURRENT CHARGES - ELECTION EXPENSE	\$3,213	\$2,405	\$4,288	\$10,000	<b>\$5,000</b>	<b>(\$5,000)</b>	-50%
49.200 - CURRENT CHARGES - ELECTION ADVERTISING	\$14,057	\$2,406	\$5,010	\$10,000	<b>\$5,000</b>	<b>(\$5,000)</b>	-50%
49.300 - CURRENT CHARGES - LEGAL ADVERTISING	\$44,941	\$20,549	\$25,077	\$35,000	<b>\$35,000</b>	\$0	0%
49.400 - CURRENT CHARGES - VIDEO STREAMING	\$2,737	\$5,560	\$8,559	\$9,600	<b>\$9,600</b>	\$0	0%
51.000 - OFFICE SUPPLIES	\$4,757	\$5,838	\$2,177	\$5,000	<b>\$5,000</b>	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS & DUES	\$830	\$1,578	\$1,520	\$1,716	<b>\$1,500</b>	<b>(\$216)</b>	-13%
64.000 - CAPITAL OUTLAY	\$5,575	\$837	\$0	\$1,000	<b>\$0</b>	<b>(\$1,000)</b>	-100%
<b>Subtotal - Discretionary</b>	<b>\$133,944</b>	<b>\$98,541</b>	<b>\$91,801</b>	<b>\$134,852</b>	<b>\$128,600</b>	<b>(\$6,252)</b>	<b>-5%</b>
<b>Total Clerk Expenses</b>	<b>\$368,304</b>	<b>\$334,402</b>	<b>\$249,913</b>	<b>\$372,462</b>	<b>\$368,704</b>	<b>(\$3,758)</b>	<b>-1%</b>

\* To be Determined



**Attorney**  
**Proposed Budget - FY2018**

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
31.000 - LEGAL COUNSEL - GENERAL	\$358,993	\$294,831	\$221,870	\$300,000	\$300,000	\$0	0%
31.100 - LEGAL COUNSEL - LAWSUITS	\$395,527	\$41,559	\$0	\$100,000	\$100,000	\$0	0%
31.200 - LEGAL COUNSEL - LABOR RELATIONS	\$66,301	\$103,117	\$20,643	\$50,000	\$50,000	\$0	0%
31.300 - LEGAL COUNSEL - BOND COUNSEL	\$3,990	\$0	\$30,589	\$10,000	\$10,000	\$0	0%
31.400 - LEGAL COUNSEL - LITIGATION	\$0	\$623,027	\$101,951	\$750,000	\$750,000	\$0	0%
31.500 - LEGAL COUNSEL - LAND DEVELOPMENT	\$7,486	\$9,939	\$0	\$0	\$0	\$0	0%
<b>Total Attorney Expenses</b>	<b>\$832,298</b>	<b>\$1,072,473</b>	<b>\$375,053</b>	<b>\$1,210,000</b>	<b>\$1,210,000</b>	<b>\$0</b>	<b>0%</b>

## **Debt Service**

### **Proposed Budget - FY2018**

Operating Expenses	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance	
						dollar	%
71.000 - PRINCIPAL - CIVIC CENTER #1	\$640,000	\$670,000	\$705,000	\$705,000	\$740,000	\$35,000	5%
71.100 - PRINCIPAL - CIVIC CENTER #2	\$670,000	\$690,000	\$705,000	\$705,000	\$715,000	\$10,000	1%
71.200 - PRINCIPAL - CIVIC CENTER #3	\$605,000	\$605,000	\$480,000	\$635,000	\$650,000	\$15,000	2%
71.300 - PRINCIPAL - CIVIC CENTER #4	\$155,000	\$170,000	\$120,000	\$160,000	\$170,000	\$10,000	6%
71.400 - PRINCIPAL - SEWER LOAN #1	\$0	\$23,396	\$0	\$23,999	\$24,617	\$618	3%
71.500 - PRINCIPAL - SEWER LOAN #2	\$0	\$95,662	\$110,193	\$199,542	\$225,856	\$26,314	13%
71.600 - PRINCIPAL - SCHOOL IMPROVE BOND #	\$267,942	\$272,430	\$0	\$276,993	\$295,197	\$18,204	7%
71.700 - PRINCIPAL - SCHOOL IMPROVE BOND #	\$0	\$250,000	\$260,000	\$260,000	\$265,000	\$5,000	2%
71.800 - PRINCIPAL - POLICE VEHICLES	\$0	\$0	\$0	\$49,861	\$115,533	\$65,672	132%
71.900 - PRINCIPAL - RECREATION BUS	\$0	\$0	\$0	\$25,000	\$33,943	\$8,943	36%
71.905 - PRINCIPAL - FIRE RESCUE VEHICLES	\$0	\$0	\$0	\$250,000	\$397,463	\$147,463	59%
71.910 - PRINCIPAL - CODE ENFORCEMENT/BZP	\$0	\$0	\$0	\$25,000	\$16,868	(\$8,132)	-33%
71.000 - INTEREST- CIVIC CENTER #1	\$189,779	\$159,598	\$71,550	\$126,480	\$92,414	(\$34,066)	-27%
71.200 - INTEREST- CIVIC CENTER #2	\$108,570	\$92,862	\$76,750	\$76,750	\$60,349	(\$16,401)	-21%
71.300 - INTEREST- CIVIC CENTER #3	\$125,621	\$111,041	\$73,505	\$95,496	\$80,102	(\$15,394)	-16%
72.400 - INTEREST- CIVIC CENTER #4	\$33,297	\$29,466	\$19,380	\$25,064	\$21,057	(\$4,007)	-16%
72.500 - INTEREST - SEWER LOAN #1	\$0	\$4,738	\$0	\$4,135	\$3,517	(\$618)	-15%
72.600 - INTEREST - SEWER LOAN #2	\$0	\$82,897	\$34,650	\$111,958	\$61,301	(\$50,657)	-45%
72.700 - INTEREST - SCHOOL IMPROVE BOND #1	\$280,144	\$177,786	\$110,400	\$168,660	\$128,841	(\$39,819)	-24%
72.800 - INTEREST - SCHOOL IMPROVE BOND #2	\$89,091	\$122,820	\$116,021	\$119,370	\$108,606	(\$10,764)	-9%
72.900 - INTEREST - POLICE VEHICLES	\$0	\$0	\$0	\$798	\$7,582	\$6,784	850%
72.905 - INTEREST - RECREATION BUS	\$0	\$0	\$0	\$2,000	\$1,998	(\$2)	0%
72.910 - INTEREST - FIRE RESCUE VEHICLES	\$0	\$0	\$0	\$10,000	\$26,650	\$16,650	166%
72.915 - INTEREST - CODE ENFORCEMENT/BZP/	\$0	\$0	\$0	\$2,000	\$993	(\$1,007)	-50%
<b>Total Debt Service Expenses</b>	<b>\$3,164,443</b>	<b>\$3,557,696</b>	<b>\$2,882,450</b>	<b>\$4,058,106</b>	<b>\$4,242,886</b>	<b>\$184,780</b>	<b>5%</b>

# Building, Zoning & Planning

## Proposed Budget - FY2018

	FY2014	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARY - DIRECTOR	\$182,636	\$184,253	\$121,227	\$185,406	\$190,180	\$4,774	3%
12.100 - FT SALARY - BUILDING OFFICIAL	\$178,537	\$180,117	\$118,506	\$181,244	\$186,319	\$5,075	3%
12.200 - FT SALARY - CHIEF PERMIT CLERK	\$44,015	\$46,685	\$31,336	\$49,643	\$53,585	\$3,942	8%
12.300 - FT SALARY - PERMIT CLERKS	\$103,444	\$101,053	\$71,501	\$112,309	\$117,833	\$5,524	5%
12.400 - FT SALARY - EXEC ASST/CODE ENFORCEMENT	\$55,759	\$54,584	\$36,834	\$57,123	\$58,723	\$1,600	3%
12.500 - FT SALARY - PLAN REVIEWER	\$93,551	\$94,379	\$61,238	\$94,970	\$97,629	\$2,659	3%
12.600 - FT SALARY - CHIEF CODE COMPLIANCE OFFICER	\$73,140	\$76,775	\$51,809	\$79,276	\$85,571	\$6,295	8%
12.700 - FT SALARY - CODE COMPLIANCE OFFICER	\$37,964	\$43,700	\$29,391	\$47,333	\$51,092	\$3,759	8%
12.800 - FT SALARY - CHIEF BUILDING INSPECTOR	\$105,938	\$106,876	\$69,347	\$107,545	\$110,556	\$3,011	3%
12.900 - FT SALARY - CHIEF ELECTRICAL INSPECTOR	\$105,938	\$106,876	\$69,872	\$107,545	\$110,556	\$3,011	3%
12.905 - FT SALARY - CHIEF MECHANICAL INSPECTOR	\$0	\$0	\$0	\$0	\$109,030	\$109,030	100%
12.910 - FT SALARY - CHIEF PLUMBING INSPECTOR	\$90,761	\$94,325	\$62,413	\$96,191	\$99,053	\$2,862	3%
12.915 - FT SALARY - BUILDING INSPECTOR	\$88,209	\$90,430	\$57,741	\$89,546	\$92,054	\$2,508	3%
12.920 - FT SALARY - PW SUPERINTENDENT	\$4,249	\$4,592	\$3,172	\$4,852	\$4,988	\$136	3%
12.925 - FT SALARY - PW MAINT SUPER	\$3,275	\$3,408	\$2,211	\$3,429	\$3,525	\$96	3%
12.930 - FT SALARY - PW MAINT WORKER	\$1,846	\$1,993	\$1,327	\$2,734	\$2,260	(\$474)	-17%
12.935 - FT SALARY - SR EXECUTIVE ASSISTANT	\$35,221	\$38,804	\$25,722	\$40,428	\$41,560	\$1,132	3%
13.000 - PT SALARIES - CHIEF MECHANICAL INSPECTOR	\$36,261	\$37,428	\$28,956	\$39,949	\$0	(\$39,949)	-100%
13.000 - PT SALARIES - INSPECTORS	\$12,400	\$15,007	\$9,920	\$11,750	\$14,880	\$3,130	27%
14.000 - OVERTIME	\$783	\$1,661	\$262	\$0	\$5,000	\$5,000	100%
21.000 - PAYROLL TAXES	\$89,397	\$98,485	\$62,823	\$104,017	\$109,731	\$5,714	5%
22.000 - RETIREMENT CONTRIBUTIONS	\$139,629	\$139,565	\$96,877	\$156,059	\$169,742	\$13,683	9%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$97,845	\$102,956	\$55,655	\$117,446	\$115,808	(\$1,638)	-1%
24.000 - WORKERS COMPENSATION	\$16,042	\$19,774	\$18,152	\$18,296	\$25,100	\$6,804	37%
45.000 - PROPERTY & LIABILITY - INSURANCE	\$31,979	\$31,876	\$34,118	\$32,129	\$35,000	\$2,871	9%
<b>Subtotal - Non Discretionary</b>	<b>\$1,628,819</b>	<b>\$1,675,602</b>	<b>\$1,120,409</b>	<b>\$1,739,220</b>	<b>\$1,889,776</b>	<b>\$150,556</b>	<b>9%</b>

	FY2014	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Discretionary Spending</b>							
31.000 - PROFESSIONAL SERVICES	\$52,768	\$61,354	\$12,794	\$45,000	\$45,000	\$0	0%
31.100 - PROF SERVICES - SELF ASSESSMENT	\$1,055	\$0	\$0	\$5,000	\$5,000	\$0	0%
31.200 - PROF SERVICES - CRS SUPPORT	\$19,219	\$31,929	\$54,114	\$32,000	\$32,000	\$0	0%
33.000 - COURT REPORTING - SPCL MAGISTRATES	\$605	\$1,401	\$328	\$2,000	\$2,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$19,665	\$20,976	\$15,285	\$20,976	\$23,000	\$2,024	10%
40.000 - TRAVEL & PER DIEM	\$17,136	\$18,461	\$8,425	\$16,500	\$16,500	\$0	0%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$9,188	\$7,613	\$4,425	\$7,272	\$7,272	\$0	0%
41.100 - COMMUNICATIONS	\$26,352	\$28,454	\$16,571	\$22,150	\$24,400	\$2,250	10%
42.000 - POSTAGE & FREIGHT	\$2,726	\$2,020	\$546	\$3,000	\$3,000	\$0	0%
43.000 - UTILITIES	\$28,478	\$26,040	\$16,629	\$26,000	\$26,000	\$0	0%
44.000 - RENTALS & LEASES	\$8,551	\$9,641	\$5,395	\$10,675	\$10,675	\$0	0%
46.000 - REPAIRS & MAINT - VLLG HALL	\$8,693	\$9,384	\$14,803	\$7,500	\$22,205	\$14,705	196%
46.100 - REPAIRS & MAINT - VEHICLES	\$1,023	\$894	\$0	\$3,000	\$1,500	(\$1,500)	-50%
47.000 - PRINTING & SCANNING	\$29,794	\$25,717	\$13,555	\$25,000	\$25,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$8,575	\$8,312	\$4,509	\$10,000	\$10,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$5,913	\$6,456	\$9,556	\$4,000	\$55,000	\$51,000	1275%
52.100 - OPERATING SUPPLIES - VEHICLE FUEL	\$696	\$899	\$312	\$1,500	\$4,000	\$2,500	167%
52.200 - OPERATING SUPPLIES - UNIFORMS	\$4,952	\$4,456	\$2,767	\$3,500	\$4,000	\$500	14%
54.000 - MEMBERSHIP & DUES	\$4,437	\$3,929	\$5,973	\$5,578	\$7,000	\$1,422	25%
55.000 - EDUCATION & TRAINING	\$5,788	\$3,196	\$8,275	\$10,073	\$15,000	\$4,927	49%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$2,900	\$4,399	\$2,539	\$9,500	\$75,500	\$66,000	695%
<b>Subtotal - Discretionary</b>	<b>\$258,513</b>	<b>\$275,530</b>	<b>\$196,803</b>	<b>\$270,224</b>	<b>\$414,052</b>	<b>\$143,828</b>	<b>53%</b>
<b>Total BZP Expenses</b>	<b>\$1,887,332</b>	<b>\$1,951,132</b>	<b>\$1,317,212</b>	<b>\$2,009,444</b>	<b>\$2,303,827</b>	<b>\$294,383</b>	<b>15%</b>

# Police

## Proposed Budget - FY2018

Operating Expenses	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance	
						dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARY - CHIEF OF POLICE	\$170,034	\$171,539	\$112,862	\$172,612	\$177,445	\$4,833	3%
12.100 - FT SALARY - DEPUTY CHIEF OF POLICE	\$280,796	\$289,958	\$192,619	\$294,594	\$302,843	\$8,249	3%
12.300 - FT SALARY - POLICE LIEUTENANTS	\$376,743	\$349,322	\$234,168	\$361,115	\$371,246	\$10,131	3%
12.400 - FT SALARY - POLICE SERGEANTS	\$365,706	\$382,497	\$237,143	\$375,136	\$480,466	\$105,330	28%
12.500 - FT SALARY - POLICE OFFICERS	\$1,605,384	\$1,630,872	\$1,090,019	\$1,867,444	\$1,755,390	(\$112,054)	-6%
12.600 - FT SALARY - FLEET MAINTENANCE COORD	\$49,299	\$48,455	\$31,440	\$48,758	\$55,000	\$6,242	13%
12.700 - FT SALARY - MUNICIPAL UTILITY WORKER	\$29,674	\$31,136	\$20,658	\$32,600	\$34,853	\$2,253	7%
12.800 - FT SALARY - IT ADMINISTRATOR	\$85,593	\$85,056	\$55,603	\$86,231	\$88,645	\$2,414	3%
12.900 - FT SALARY - SR EXECUTIVE ASSTTANT	\$72,888	\$77,209	\$52,163	\$79,778	\$82,012	\$2,234	3%
12.905 - FT SALARY - EXECUTIVE ASSISTANT	\$51,579	\$56,806	\$36,930	\$57,179	\$61,131	\$3,952	7%
12.910 - FT SALARY - ADMINISTRATIVE SERVICES MGR	\$70,337	\$73,798	\$48,898	\$77,230	\$79,392	\$2,162	3%
12.915 - FT SALARY - DISPATCHERS	\$140,822	\$151,731	\$114,583	\$177,329	\$205,801	\$28,472	16%
12.920 - FT SALARY - COMMUNICATIONS SUPERVISOR	\$59,137	\$60,638	\$41,303	\$63,456	\$71,235	\$7,779	12%
12.925 - FT SALARY - GYM ATTENDANT	\$5,416	\$5,868	\$3,914	\$5,926	\$6,245	\$319	5%
13.000 - PT SALARY - INTERN	\$2,710	\$2,170	\$240	\$3,000	\$6,000	\$3,000	100%
14.000 - OVERTIME	\$356,757	\$336,831	\$237,432	\$324,389	\$360,500	\$36,111	11%
14.100 - OVERTIME - DISPATCHERS	\$0	\$256	\$19,518	\$32,350	\$43,685	\$11,335	35%
15.000 - OTHER PAY - VACATION EXCESS	\$158,586	\$179,564	\$90,725	\$175,049	\$169,010	(\$6,039)	-3%
15.100 - OTHER PAY - ACTING	\$6,759	\$3,041	\$2,040	\$20,000	\$20,000	\$0	0%
15.200 - OTHER PAY - HOLIDAY PAY	\$100,443	\$110,808	\$74,530	\$113,260	\$132,745	\$19,485	17%
15.300 - OTHER PAY - INCENTIVE	\$19,100	\$21,730	\$14,990	\$32,340	\$28,200	(\$4,140)	-13%
21.000 - PAYROLL TAXES	\$297,272	\$302,863	\$200,362	\$336,582	\$346,686	\$10,104	3%
22.000 - RETIREMENT CONTRIBUTIONS	\$481,228	\$280,999	\$238,833	\$488,163	\$552,580	\$64,417	13%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$354,998	\$355,218	\$168,373	\$399,477	\$364,752	(\$34,725)	-9%
24.000 - WORKERS COMPENSATION	\$134,379	\$118,885	\$131,338	\$132,381	\$169,425	\$37,044	28%
31.000 - PROF SERVICES - RECRUITING & HIRING	\$18,830	\$9,976	\$5,721	\$24,020	\$30,320	\$6,300	26%
45.000 - PROPERTY & LIABILITY INSURANCE	\$108,029	\$106,338	\$114,335	\$109,863	\$115,000	\$5,137	5%
55.100 - TUITION REIMBURSEMENT	\$0	\$2,595	\$0	\$3,700	\$3,700	\$0	0%
<b>Subtotal - Non Discretionary</b>	<b>\$5,402,498</b>	<b>\$5,246,158</b>	<b>\$3,570,742</b>	<b>\$5,893,962</b>	<b>\$6,114,307</b>	<b>\$220,345</b>	<b>4%</b>



	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Discretionary Spending</b>							
33.000 - RED LIGHT CAMERA - SPCL MAGISTRATES	\$750	\$500	\$500	\$1,000	\$1,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$42,189	\$42,270	\$30,802	\$42,270	\$42,270	\$0	0%
34.100 - CROSSING GUARD OUTSOURCE PROGRAM	\$35,295	\$42,135	\$67,888	\$137,290	\$117,216	(\$20,074)	-15%
35.000 - INVESTIGATION EXPENSE	\$1,832	\$887	\$1,012	\$2,770	\$3,000	\$230	8%
40.000 - TRAVEL & PER DIEM	\$30,140	\$34,312	\$18,072	\$56,920	\$56,255	(\$665)	-1%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$6,375	\$3,488	\$2,608	\$7,000	\$7,000	\$0	0%
41.100 - COMMUNICATIONS	\$55,359	\$61,632	\$44,855	\$64,871	\$75,790	\$10,919	17%
42.000 - POSTAGE & FREIGHT	\$1,252	\$1,032	\$453	\$1,150	\$1,150	\$0	0%
43.000 - UTILITIES	\$54,003	\$49,781	\$31,812	\$50,000	\$50,000	\$0	0%
44.000 - RENTALS & LEASES	\$11,734	\$10,963	\$8,591	\$13,847	\$16,167	\$2,320	17%
46.000 - REPAIRS & MAINTENANCE - VLLG HALL	\$32,314	\$24,798	\$30,471	\$39,856	\$49,388	\$9,532	24%
46.100 - REPAIRS & MAINTENANCE - VEHICLES	\$49,825	\$64,895	\$53,742	\$64,300	\$79,300	\$15,000	23%
46.200 - REPAIRS & MAINTENANCE - EQUIPMENT	\$7,790	\$11,269	\$7,099	\$20,790	\$21,050	\$260	1%
46.300 - REPAIRS & MAINTENANCE - BOAT	\$28,654	\$28,017	\$9,779	\$35,820	\$37,820	\$2,000	6%
47.000 - PRINTING & BINDING	\$2,667	\$3,487	\$3,041	\$7,020	\$9,320	\$2,300	33%
48.000 - PROMOTIONAL ACTIVITES - D.A.R.E. PROGRAM	\$7,951	\$11,033	\$12,113	\$16,650	\$17,050	\$400	2%
51.000 - OFFICE SUPPLIES	\$7,041	\$9,735	\$6,087	\$10,400	\$10,900	\$500	5%
52.000 - OPERATING SUPPLIES	\$24,922	\$17,584	\$21,614	\$24,540	\$26,748	\$2,208	9%
52.100 - OPERATING SUPPLIES - VEHICLE FUEL	\$70,671	\$52,775	\$35,301	\$125,044	\$126,044	\$1,000	1%
52.300 - OPERATING SUPPLIES - UNIFORMS	\$52,056	\$41,447	\$40,034	\$72,190	\$67,560	(\$4,630)	-6%
52.400 - OPERATING SUPPLIES - RANGE EXPENSES	\$4,784	\$5,268	\$9,893	\$14,710	\$35,700	\$20,990	143%
52.500 - OPERATING SUPPLIES - EQUIPMENT	\$19,051	\$13,246	\$6,715	\$9,300	\$12,925	\$3,625	39%
52.600 - OPERATING SUPPLIES - BOAT FUEL	\$23,102	\$25,910	\$13,004	\$45,000	\$45,000	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$26,478	\$25,364	\$93,158	\$117,611	\$113,224	(\$4,387)	-4%
54.100 - SUBSCRIP & MEMBERSHIPS - ACCREDITATION	\$2,222	\$2,270	\$2,395	\$2,480	\$2,680	\$200	8%
55.000 - TRAINING	\$14,744	\$13,860	\$12,570	\$18,250	\$44,175	\$25,925	142%
64.000 - CAPITAL OUTLAY - POLICE EQUIPMENT	\$8,807	\$8,131	\$28,055	\$30,360	\$40,585	\$10,225	34%
<b>Subtotal - Discretionary</b>	<b>\$622,008</b>	<b>\$606,089</b>	<b>\$591,667</b>	<b>\$1,031,439</b>	<b>\$1,109,317</b>	<b>\$77,878</b>	<b>8%</b>
<b>Total Police Expenses</b>	<b>\$6,024,506</b>	<b>\$5,852,248</b>	<b>\$4,162,409</b>	<b>\$6,925,401</b>	<b>\$7,223,624</b>	<b>\$298,223</b>	<b>4%</b>

## Fire Rescue

### Proposed Budget - FY2018

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - SALARY - FIRE CHIEF	\$177,443	\$179,014	\$117,780	\$180,134	\$194,437	\$14,303	8%
12.100 - SALARY - DEPUTY FIRE CHIEFS	\$314,141	\$316,921	\$208,515	\$318,905	\$344,226	\$25,321	8%
12.200 - SALARY - FIRE CAPTAINS	\$525,755	\$561,968	\$268,341	\$565,411	\$448,929	(\$116,482)	-21%
12.300 - SALARY - FIRE LIEUTENANTS	\$590,738	\$599,612	\$388,922	\$603,149	\$763,647	\$160,498	27%
12.400 - SALARY - DRIVERS/ENGINEERS	\$975,414	\$1,105,505	\$678,431	\$1,165,653	\$1,163,783	(\$1,870)	0%
12.500 - SALARY - FIREFIGHTERS/PARAMEDICS	\$1,105,485	\$1,036,536	\$671,476	\$1,055,825	\$1,007,191	(\$48,634)	-5%
12.600 - SALARY - ADMINISTRATIVE ASSISTANT	\$46,520	\$41,555	\$17,925	\$49,326	\$44,647	(\$4,679)	-9%
12.700 - SALARY - GYM ATTENDANT	\$5,415	\$5,868	\$3,914	\$5,929	\$6,245	\$316	5%
13.000 - PT SALARIES - INSPECTORS	\$65,653	\$40,249	\$13,021	\$71,259	\$34,500	(\$36,759)	-52%
13.100 - PT SALARIES - COMM OUTREACH LIAS	\$0	\$28,426	\$16,683	\$41,333	\$44,120	\$2,787	7%
14.000 - OVERTIME	\$328,304	\$318,203	\$267,035	\$305,727	\$360,000	\$54,273	18%
15.000 - OTHER PAY - VACATION EXCESS	\$49,002	\$48,621	\$41,608	\$54,220	\$54,220	\$0	0%
15.100 - OTHER PAY - ACTING PAY	\$11,262	\$12,546	\$4,360	\$16,200	\$16,200	\$0	0%
15.200 - OTHER PAY - HOLIDAY PAY	\$20,504	\$15,831	\$9,599	\$20,337	\$20,337	\$0	0%
15.300 - OTHER PAY - INCENTIVE PAY	\$19,050	\$18,670	\$12,690	\$20,925	\$20,925	\$0	0%
15.400 - OTHER PAY - CON'T EDU STIP	\$21,600	\$19,800	\$18,600	\$21,600	\$21,600	\$0	0%
21.000 - PAYROLL TAXES	\$310,462	\$307,926	\$198,228	\$343,939	\$347,693	\$3,754	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$352,711	\$493,414	\$147,082	\$219,363	\$340,639	\$121,276	55%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$340,126	\$326,442	\$158,099	\$387,927	\$340,000	(\$47,927)	-12%
24.000 - WORKERS COMPENSATION	\$191,458	\$192,154	\$213,387	\$215,082	\$295,000	\$79,918	37%
31.000 - PROF SERVICES - RECRUITING/HIRING	\$27,328	\$22,165	\$20,911	\$36,900	\$36,900	\$0	0%
45.000 - PROPERTY & LIABILITY INSURANCE	\$116,636	\$125,580	\$124,482	\$117,538	\$130,000	\$12,462	11%
55.100 - TUITION REIMBURSEMENTS	\$2,844	\$12,229	\$2,044	\$16,000	\$16,000	\$0	0%
<b>Subtotal - Non Discretionary</b>	<b>\$5,597,851</b>	<b>\$5,829,234</b>	<b>\$3,603,132</b>	<b>\$5,832,682</b>	<b>\$6,051,238</b>	<b>\$218,556</b>	<b>4%</b>
<b>Discretionary Spending</b>							
31.100 - PROF SERVICES - ACCREDITATION	\$1,170	\$0	\$0	\$1,170	\$10,000	\$8,830	755%
31.200 - PROF SERVICES - TESTING FEES	\$9,173	\$0	\$2,450	\$9,500	\$9,500	\$0	0%

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$19,665	\$20,976	\$15,285	\$20,976	\$20,976	\$0	0%
34.100 - CONTRACT SERVICES - AUTO AID AGREEMENT	\$537,264	\$537,271	\$358,181	\$594,988	\$594,988	\$0	0%
40.000 - TRAVEL & PER DIEM	\$24,704	\$25,034	\$15,299	\$34,100	\$34,100	\$0	0%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$6,375	\$5,663	\$1,238	\$2,800	\$2,800	\$0	0%
41.100 - COMMUNICATIONS	\$27,200	\$38,475	\$23,825	\$30,350	\$30,350	\$0	0%
42.000 - POSTAGE & FREIGHT	\$100	\$247	\$326	\$300	\$600	\$300	100%
43.000 - UTILITIES	\$36,671	\$38,909	\$17,235	\$39,100	\$39,100	\$0	0%
44.000 - RENTALS & LEASES	\$11,345	\$8,441	\$3,293	\$7,758	\$6,331	(\$1,427)	-18%
46.000 - REPAIRS & MAINTENANCE - FIRE RESCUE BLDG	\$41,146	\$54,326	\$33,088	\$65,170	\$65,170	\$0	0%
46.100 - REPAIRS & MAINTENANCE - VEHICLES	\$1,085	\$7,174	\$6,331	\$9,500	\$9,500	\$0	0%
47.000 - PRINTING & BINDING	\$2,542	\$4,285	\$1,536	\$500	\$1,700	\$1,200	240%
48.000 - PROMOTIONAL ACT - FIRE PREVENTION	\$14,720	\$17,803	\$5,755	\$12,000	\$12,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$6,066	\$4,232	\$5,488	\$6,500	\$7,800	\$1,300	20%
52.000 - OPERATING SUPPLIES	\$14,188	\$25,735	\$10,395	\$33,000	\$33,000	\$0	0%
52.100 - OPERATING SUPPLIES - UNIFORMS	\$43,207	\$43,976	\$36,642	\$46,000	\$46,000	\$0	0%
52.200 - OPERATING SUPPLIES - VEHICLE FUEL	\$4,797	\$2,591	\$2,003	\$5,000	\$5,000	\$0	0%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$27,528	\$36,132	\$26,090	\$38,140	\$38,140	\$0	0%
55.000 - TRAINING	\$38,788	\$20,729	\$14,152	\$35,000	\$35,000	\$0	0%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$33,875	\$21,786	\$12,990	\$21,000	\$21,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$901,608</b>	<b>\$913,784</b>	<b>\$591,602</b>	<b>\$1,012,852</b>	<b>\$1,023,055</b>	<b>\$10,203</b>	<b>1%</b>
<b>Total Fire Rescue Expenses</b>	<b>\$6,499,459</b>	<b>\$6,743,018</b>	<b>\$4,194,733</b>	<b>\$6,845,534</b>	<b>\$7,074,293</b>	<b>\$228,759</b>	<b>3%</b>

## Public Works

### Proposed Budget - FY2018

Operating Expenses	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance	
						dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - SALARY - PUBLIC WORKS SUPERINTENDENT	\$75,029	\$78,062	\$54,656	\$82,479	\$84,788	\$2,309	3%
12.100 - SALARY - SR. EXECUTIVE ASSISTANT	\$38,270	\$38,804	\$25,722	\$40,428	\$46,027	\$5,599	14%
12.200 - SALARY - MAINT SUPER	\$57,739	\$57,936	\$37,592	\$58,299	\$59,931	\$1,632	3%
12.300 - SALARY - MAINT WORKER	\$31,844	\$31,892	\$21,229	\$33,506	\$38,426	\$4,920	15%
12.400 - SALARY - ADMIN ASSISTANT	\$21,281	\$20,427	\$15,112	\$31,433	\$32,313	\$880	3%
14.000 - OVERTIME	\$3,396	\$2,860	\$847	\$3,750	\$5,000	\$1,250	33%
21.000 - PAYROLL TAXES	\$30,319	\$28,374	\$19,487	\$19,117	\$20,386	\$1,269	7%
22.000 - RETIREMENT CONTRIBUTIONS	\$35,145	\$30,788	\$21,910	\$29,537	\$20,004	(\$9,533)	-32%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$28,283	\$32,631	\$18,774	\$35,786	\$36,833	\$1,047	3%
24.000 - WORKERS COMPENSATION	\$14,212	\$20,577	\$15,824	\$15,950	\$71,000	\$55,050	345%
45.000 - PROPERTY & LIABILITY INSURANCE	\$12,005	\$15,751	\$12,845	\$12,100	\$16,000	\$3,900	32%
<b>Subtotal - Non Discretionary</b>	<b>\$347,523</b>	<b>\$358,101</b>	<b>\$243,998</b>	<b>\$362,385</b>	<b>\$430,708</b>	<b>\$68,323</b>	<b>19%</b>
<b>Discretionary Spending</b>							
31.000 - PROF SERVICES - CONSULTING	\$16,775	\$17,167	\$0	\$44,500	\$44,500	\$0	0%
31.100 - PROF SERVICES - TEMP HELP	\$1,363	\$0	\$4,920	\$5,000	\$5,000	\$0	0%
31.200 - PROF SERVICES - SELF ASSESSMENT	\$4,434	\$5,084	\$0	\$7,500	\$7,500	\$0	0%
31.300 - PROF SERVICES - HORTICULTURALIST	\$50,000	\$48,000	\$20,000	\$52,000	\$52,000	\$0	0%
34.000 - CONTRACT - FACILITY MGMT	\$8,104	\$7,310	\$5,327	\$7,310	\$7,310	\$0	0%
34.100 - CONTRACT - SCHEDULED VLLGWIDE LANDSCAPING	\$273,037	\$276,411	\$171,552	\$304,238	\$307,118	\$2,880	1%
34.200 - CONTRACT - TREE TRIMMING	\$137,975	\$202,360	\$54,010	\$200,000	\$200,000	\$0	0%
34.300 - CONTRACT - BEACH MAINTENANCE	\$186,400	\$186,400	\$124,267	\$186,400	\$186,400	\$0	0%
34.400 - CONTRACT - VILLAGE WIDE	\$57,895	\$62,479	\$41,661	\$79,056	\$75,336	(\$3,720)	-5%
34.500 - CONTRACT - PERIODIC LANDSCAPE MAINTENANCE	\$145,453	\$118,545	\$79,199	\$128,200	\$118,200	(\$10,000)	-8%
34.600 - CONTRACT - BEACH MAINT CONTINGENCY	\$1,800	\$315	\$0	\$50,000	\$50,000	\$0	0%
34.700 - CONTRACT - SPECIAL EVENTS	\$10,404	\$15,145	\$800	\$12,800	\$12,800	\$0	0%
40.000 - TRAVEL & PER DIEM	\$7,871	\$8,468	\$4,049	\$8,000	\$8,000	\$0	0%
41.000 - COMMUNICATIONS - WEBSITE MAINTENANCE	\$6,488	\$6,225	\$3,938	\$6,493	\$6,493	\$0	0%



Operating Expenses	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
	Actual	Actual	YTD	Adopted	Proposed	dollar	%
41.100 - COMMUNICATIONS	\$8,987	\$11,862	\$5,851	\$9,532	\$9,532	\$0	0%
42.000 - POSTAGE	\$497	\$317	\$490	\$800	\$400	(\$400)	-50%
43.000 - UTILITIES	\$284,391	\$319,590	\$158,857	\$294,300	\$294,300	\$0	0%
44.000 - RENTALS & LEASES	\$8,367	\$8,437	\$5,386	\$8,600	\$8,600	\$0	0%
46.000 - REPAIRS & MAINT - VLLG HALL	\$6,467	\$5,424	\$5,885	\$5,500	\$5,500	\$0	0%
46.100 - REPAIRS & MAINT - VEHICLES	\$5,252	\$6,423	\$12,329	\$6,000	\$6,000	\$0	0%
46.200 - REPAIRS & MAINT - VILLAGEWIDE	\$39,705	\$52,097	\$27,609	\$40,500	\$26,000	(\$14,500)	-36%
46.300 - REPAIRS & MAINT - ELECTRICIAN SERVICE	\$41,394	\$83,304	\$55,428	\$70,000	\$90,000	\$20,000	29%
46.400 - REPAIRS & MAINT - CONTRACTS	\$14,372	\$13,545	\$9,433	\$15,300	\$14,208	(\$1,092)	-7%
46.500 - REPAIRS & MAINT - BACKFLOW RECERT	\$0	\$0	\$13,241	\$40,000	\$30,000	(\$10,000)	-25%
46.600 - REPAIRS & MAINT - TRANSIT	\$0	\$0	\$0	\$0	\$220,000	\$220,000	100%
49.000 - OTHER CURRENT CHARGES - STORM PREP	\$8,345	\$9,623	\$21,466	\$25,403	\$25,403	\$0	0%
51.000 - OFFICE SUPPLIES	\$1,093	\$1,577	\$720	\$2,200	\$2,200	\$0	0%
52.000 - OPERATING SUPPLIES	\$17,515	\$24,257	\$23,708	\$22,500	\$31,782	\$9,282	41%
52.100 - OPERATING SUPPLIES - VEHICLE FUEL	\$6,824	\$5,303	\$2,743	\$5,000	\$5,000	\$0	0%
52.200 - OPERATING SUPPLIES - UNIFORMS	\$1,672	\$1,234	\$841	\$2,000	\$2,000	\$0	0%
52.300 - OPERATING SUPPLIES - SMALL TOOLS	\$12,421	\$12,394	\$7,020	\$12,000	\$18,500	\$6,500	54%
54.000 - SUBSCRIPTIONS & MEMBERSHIPS	\$179	\$1,153	\$475	\$1,650	\$1,650	\$0	0%
55.000 - TRAINING	\$1,865	\$101	\$2,025	\$2,755	\$6,555	\$3,800	138%
64.000 - CAPITAL OUTLAY - EQUIPMENT	\$2,972	\$12,417	\$0	\$7,500	\$7,500	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$1,370,316</b>	<b>\$1,522,967</b>	<b>\$863,227</b>	<b>\$1,663,037</b>	<b>\$1,885,787</b>	<b>\$222,750</b>	<b>13%</b>
<b>Total Public Works Expenses</b>	<b>\$1,717,839</b>	<b>\$1,881,068</b>	<b>\$1,107,226</b>	<b>\$2,025,422</b>	<b>\$2,316,495</b>	<b>\$291,073</b>	<b>14%</b>



# Parks & Recreation

## Proposed Budget - FY2018

Operating Expenses	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance	
						dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - PARKS & RECREATION DIRECTOR	\$135,465	\$136,664	\$89,916	\$137,519	\$155,507	\$17,988	13%
12.100 - ASSISTANT P&R DIRECTOR	\$94,541	\$100,224	\$67,980	\$100,923	\$106,880	\$5,957	6%
12.200 - EXECUTIVE ADMIN ASSISTANT	\$53,947	\$55,032	\$37,567	\$57,822	\$59,441	\$1,619	3%
12.300 - ADMINISTRATIVE ASSISTANT	\$0	\$0	\$2,692	\$32,329	\$43,767	\$11,438	35%
21.000 - PAYROLL TAXES	\$21,394	\$22,429	\$14,746	\$25,138	\$27,968	\$2,830	11%
22.000 - RETIREMENT CONTRIBUTIONS	\$33,748	\$36,108	\$23,825	\$39,431	\$43,871	\$4,440	11%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$22,075	\$23,853	\$15,956	\$21,928	\$27,120	\$5,192	24%
24.000 - WORKERS COMPENSATION	\$562	\$11,055	\$9,649	\$9,726	\$15,060	\$5,334	55%
45.000 - PROPERTY & LIABILITY INSURANCE	\$26,773	\$22,692	\$29,291	\$27,664	\$30,000	\$2,336	8%
55.100 - TUITION REIMBURSEMENT	\$0	\$9,144	\$1,235	\$3,000	\$10,000	\$7,000	233%
<b>Subtotal - Non Discretionary</b>	<b>\$388,505</b>	<b>\$417,201</b>	<b>\$292,858</b>	<b>\$455,480</b>	<b>\$519,614</b>	<b>\$64,134</b>	<b>14%</b>
<b>Discretionary Spending</b>							
31.000 - PROFESSIONAL SERVICES - ACCREDITATION	\$5,500	\$12,549	\$6,100	\$25,000	\$25,000	\$0	0%
31.100 - PROFESSIONAL SERVICES - CONSULTANT	\$0	\$500	\$6,895	\$50,000	\$50,000	\$0	0%
31.200 - PROFESSIONAL SERVICES - 2017 SURVEY	\$0	\$0	\$0	\$25,000	\$25,000	\$0	0%
40.000 - TRAVEL & PER DIEM	\$6,954	\$8,058	\$4,964	\$7,720	\$7,720	\$0	0%
41.000 - COMMUNICATIONS	\$11,542	\$16,369	\$8,130	\$12,500	\$12,500	\$0	0%
43.000 - UTILITIES - FIELD LIGHTS	\$9,359	\$8,774	\$10,803	\$10,500	\$12,000	\$1,500	14%
44.000 - RENTALS & LEASES	\$48,131	\$48,745	\$49,481	\$50,000	\$50,125	\$125	0%
46.000 - REPAIRS & MAINTENANCE - PARKS/PAYGRO	\$21,852	\$26,181	\$27,604	\$20,000	\$25,000	\$5,000	25%
46.100 - REPAIRS & MAINTENANCE - VEHICLE	\$4,181	\$3,772	\$1,421	\$4,000	\$4,000	\$0	0%
46.200 - REPAIRS & MAINTENANCE - FIELDS	\$124,109	\$210,463	\$109,018	\$216,490	\$120,000	(\$96,490)	-45%
46.300 - REPAIRS & MAINT - ARTIFICIAL TURF (MAST)	\$0	\$2,250	\$2,880	\$8,000	\$25,000	\$17,000	213%
46.400 - REPAIRS & MAINTENANCE - DOG PARK	\$1,865	\$2,288	\$10,403	\$30,000	\$30,000	\$0	0%
48.000 - PROMO EVENTS - GENERAL	\$85,447	\$45,715	\$62,542	\$58,600	\$65,000	\$6,400	11%

Operating Expenses	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
	Actual	Actual	YTD	Adopted	Proposed	dollar	%
48.100 - PROMO EVENTS - ART FESTIVAL	\$5,108	\$4,400	\$400	\$4,000	\$4,000	\$0	0%
48.200 - PROMO EVENTS - LIGHTHOUSE RUN	\$8,000	\$8,000	\$15,331	\$8,000	\$10,000	\$2,000	25%
48.300 - PROMO EVENTS - JULY 4TH FIREWORKS	\$115,510	\$118,500	\$89,528	\$118,500	\$122,055	\$3,555	3%
48.400 - PROMO EVENTS - JULY 4TH PARADE	\$14,165	\$2,000	\$0	\$30,000	\$30,000	\$0	0%
48.500 - PROMO EVENTS - JULY 4TH EVENTS	\$15,160	\$11,524	\$14,498	\$17,160	\$17,160	\$0	0%
48.600 - PROMO EVENTS - WINTERFEST	\$50,000	\$48,828	\$55,497	\$50,000	\$55,000	\$5,000	10%
48.700 - PROMO EVENTS - CITY THEATRE	\$15,000	\$7,500	\$0	\$15,000	\$15,000	\$0	0%
48.800 - PROMO EVENTS - ADVERTISING	\$42,415	\$31,320	\$15,962	\$34,100	\$34,100	\$0	0%
48.900 - PROMO EVENTS - TEEN PROGRAMMING	\$0	\$0	\$0	\$0	\$35,000	\$35,000	100%
49.000 - CURRENT CHARGES - A.S.K. CLUB	\$31,974	\$31,688	\$15,119	\$30,000	\$30,000	\$0	0%
49.100 - CURRENT CHARGES - SENIOR TRANSPORTA	\$44,647	\$42,962	\$26,957	\$43,805	\$43,805	\$0	0%
49.200 - CURRENT CHARGES - SENIOR ACTIVITIES	\$22,701	\$25,715	\$18,341	\$44,000	\$44,000	\$0	0%
51.000 - OFFICE SUPPLIES	\$6,747	\$5,227	\$549	\$5,000	\$5,000	\$0	0%
52.000 - OPERATING SUPPLIES - PROGRAMS	\$14,116	\$32,384	\$15,990	\$27,000	\$27,000	\$0	0%
52.100 - OPERATING SUPPLIES - VEHICLE FUEL	\$1,540	\$712	\$386	\$1,000	\$1,000	\$0	0%
52.200 - OPERATING SUPPLIES - UNIFORMS	\$1,968	\$0	\$0	\$1,000	\$1,000	\$0	0%
54.000 - MEMBERSHIP & DUES	\$1,743	\$1,522	\$2,386	\$1,500	\$3,000	\$1,500	100%
55.000 - TRAINING	\$16,881	\$3,583	\$1,005	\$3,000	\$3,000	\$0	0%
64.000 - CAPITAL OUTLAY - PARK IMPROVEMENTS	\$20,320	\$10,011	\$4,465	\$13,500	\$13,500	\$0	0%
64.100 - CAPITAL OUTLAY - PROGRAM EQUIPMENT	\$6,596	\$10,503	\$1,351	\$8,000	\$8,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$753,531</b>	<b>\$782,044</b>	<b>\$578,003</b>	<b>\$972,375</b>	<b>\$952,965</b>	<b>(\$19,410)</b>	<b>-2%</b>
<b>Total Parks &amp; Recreation Expenses</b>	<b>\$1,142,036</b>	<b>\$1,199,245</b>	<b>\$870,862</b>	<b>\$1,427,855</b>	<b>\$1,472,579</b>	<b>\$44,724</b>	<b>3%</b>

# Community Center

## Proposed Budget - FY2018

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARY - YOUTH SERVICES COORDINAT	\$54,871	\$57,275	\$38,008	\$58,839	\$60,451	\$1,612	3%
12.100 - FT SALARY - FRONT DESK MANAGER	\$61,473	\$62,017	\$42,116	\$62,405	\$67,334	\$4,929	8%
12.200 - FT SALARY - ADULT PROGRAMS SUPERVISOR	\$72,905	\$73,550	\$50,944	\$76,971	\$82,965	\$5,994	8%
12.300 - FT SALARY - RECREATION SUPERVISORS	\$17,602	\$39,247	\$36,670	\$39,534	\$36,000	(\$3,534)	-9%
12.400 - FT SALARY - GYM ATTENDANT	\$25,539	\$6,043	\$4,478	\$5,929	\$6,245	\$316	5%
13.000 - PT SALARIES - COMM CTR	\$407,928	\$447,146	\$261,045	\$448,000	\$448,000	\$0	0%
21.000 - PAYROLL TAXES	\$48,973	\$50,934	\$32,895	\$52,914	\$53,626	\$712	1%
22.000 - RETIREMENT CONTRIBUTIONS	\$29,063	\$30,860	\$19,759	\$29,241	\$30,359	\$1,118	4%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$47,680	\$48,362	\$17,754	\$51,657	\$49,090	(\$2,567)	-5%
24.000 - WORKERS COMPENSATION	\$33,481	\$27,383	\$26,705	\$26,917	\$35,150	\$8,233	31%
45.000 - PROPERTY & LIABILITY INSURANCE	\$95,786	\$112,936	\$104,798	\$98,977	\$105,000	\$6,023	6%
<b>Subtotal - Non Discretionary</b>	<b>\$895,301</b>	<b>\$955,752</b>	<b>\$635,171</b>	<b>\$951,384</b>	<b>\$974,220</b>	<b>\$22,836</b>	<b>2%</b>
<b>Discretionary Spending</b>							
31.000 - PROF SERVICES - PROGRAM REVENUE	\$1,188,993	\$1,206,498	\$723,114	\$1,145,000	\$1,145,000	\$0	0%
34.000 - CONTRACT SERVICES - FACILITY MGMT	\$201,694	\$219,838	\$154,244	\$218,121	\$255,020	\$36,899	17%
41.000 - COMMUNICATIONS	\$18,858	\$26,268	\$16,894	\$21,153	\$21,155	\$2	0%
42.000 - POSTAGE	\$229	\$312	\$12	\$400	\$400	\$0	0%
43.000 - UTILITIES	\$122,222	\$123,768	\$64,194	\$147,386	\$147,400	\$14	0%
44.000 - RENTAL & LEASES	\$4,561	\$9,652	\$6,616	\$11,840	\$11,840	\$0	0%
46.000 - REPAIRS & MAINTENANCE - COMM CENTER	\$90,635	\$90,724	\$74,151	\$102,000	\$120,360	\$18,360	18%
48.000 - ADVERTISING	\$21,115	\$23,389	\$11,240	\$18,600	\$18,600	\$0	0%
51.000 - OFFICE SUPPLIES	\$4,553	\$8,921	\$6,714	\$6,000	\$6,000	\$0	0%
52.000 - OPERATING SUPPLIES	\$63,352	\$69,485	\$40,417	\$68,000	\$80,240	\$12,240	18%
52.100 - OPERATING SUPPLIES - UNIFORMS	\$1,424	\$1,541	\$1,047	\$2,000	\$2,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$1,717,636</b>	<b>\$1,780,396</b>	<b>\$1,098,642</b>	<b>\$1,740,500</b>	<b>\$1,808,015</b>	<b>\$67,515</b>	<b>4%</b>
<b>Total Community Center Expenses</b>	<b>\$2,612,936</b>	<b>\$2,736,148</b>	<b>\$1,733,813</b>	<b>\$2,691,884</b>	<b>\$2,782,235</b>	<b>\$90,351</b>	<b>3%</b>

# Athletic Division

## Proposed Budget - FY2018

	FY2015	FY2016	05/31/17	FY2017	FY2018	variance	
Operating Expenses	Actual	Actual	YTD	Adopted	Proposed	dollar	%
<b>Non-Discretionary Spending</b>							
12.000 - FT SALARIES - ATHLETIC COORDINATOR	\$69,493	\$72,912	\$47,588	\$73,369	\$74,443	\$1,074	1%
12.100 - FT SALARIES - ASST ATHLETIC COORDINATOR	\$40,427	\$42,423	\$28,767	\$43,163	\$45,022	\$1,859	4%
13.000 - PT SALARIES - ATHLETIC DIVISION	\$26,583	\$26,633	\$17,057	\$30,000	\$30,000	\$0	0%
21.000 - PAYROLL TAXES	\$10,473	\$11,083	\$7,627	\$11,209	\$11,434	\$225	2%
22.000 - RETIREMENT CONTRIBUTIONS	\$13,118	\$14,245	\$9,117	\$13,984	\$14,336	\$352	3%
23.000 - LIFE, HEALTH, DISABILITY INSURANCE	\$12,942	\$13,154	\$6,664	\$13,801	\$12,960	(\$841)	-6%
24.000 - WORKERS COMPENSATION	\$4,519	\$5,303	\$5,202	\$5,243	\$6,900	\$1,657	32%
<b>Subtotal - Non Discretionary</b>	<b>\$177,556</b>	<b>\$185,752</b>	<b>\$122,021</b>	<b>\$190,769</b>	<b>\$195,095</b>	<b>\$4,326</b>	<b>2%</b>
<b>Discretionary Spending</b>							
34.000 - CONTRACT SERVICES - BACKGROUND CHECKS	\$1,163	\$750	\$144	\$1,000	\$500	(\$500)	-50%
41.000 - COMMUNICATIONS	\$2,355	\$2,426	\$1,176	\$1,500	\$1,500	\$0	0%
44.000 - RENTALS & LEASES - CRANDON PARK	\$25,000	\$55,783	\$0	\$45,000	\$45,000	\$0	0%
48.000 - PROMO ACTIVITIES - YOUTH SOCCER	\$100,789	\$358,359	\$434,439	\$350,000	\$400,000	\$50,000	14%
48.100 - PROMO ACTIVITIES - BASKETBALL	\$44,627	\$43,788	\$37,372	\$52,000	\$30,000	(\$22,000)	-42%
48.200 - PROMO ACTIVITIES - BASEBALL	\$35,106	\$31,497	\$30,934	\$30,000	\$30,000	\$0	0%
48.300 - PROMO ACTIVITIES - VOLLEYBALL	\$30,480	\$25,861	\$38,766	\$29,000	\$39,000	\$10,000	34%
48.400 - PROMO ACTIVITIES - ADULT SOFTBALL	\$0	\$1,618	\$1,825	\$1,700	\$1,700	\$0	0%
48.500 - PROMO ACTIVITIES - ADULT SOCCER	\$9,855	\$11,465	\$12,082	\$12,000	\$12,000	\$0	0%
48.600 - PROMO ACTIVITIES - FIELD HOCKEY	\$45,813	\$55,054	\$30,296	\$45,000	\$58,000	\$13,000	29%
48.700 - PROMO ACTIVITIES - RUGBY	\$15,400	\$20,025	\$16,200	\$25,000	\$20,000	(\$5,000)	-20%
48.800 - ROMO ACTIVITIES - LACROSSE	\$0	\$0	\$1,313	\$3,600	\$3,600	\$0	0%
48.900 - PROMO ACTIVITIES - FLAG FOOTBALL	\$9,780	\$0	\$11,114	\$5,000	\$15,000	\$10,000	200%
54.000 - MEMBERSHIPS - ONLINE REGISTRATION	\$4,537	\$5,261	\$2,550	\$5,000	\$5,000	\$0	0%
82.000 - GRANTS - SPORTS EYE INJURY PROG	\$0	\$0	\$3,303	\$5,000	\$5,000	\$0	0%
<b>Subtotal - Discretionary</b>	<b>\$324,903</b>	<b>\$611,887</b>	<b>\$621,515</b>	<b>\$610,800</b>	<b>\$666,300</b>	<b>\$55,500</b>	<b>9%</b>
<b>Total Athletic Division Expenses</b>	<b>\$502,460</b>	<b>\$797,639</b>	<b>\$743,536</b>	<b>\$801,569</b>	<b>\$861,395</b>	<b>\$59,826</b>	<b>7%</b>



**Village of Key Biscayne**  
**Proposed Special Revenue Fund Budget**  
**Fiscal Year 2018**

	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance dollar %	
<b>Revenues</b>							
312.00300 LOCAL OPTION GAS TAX	\$214,904	\$217,618	\$109,323	\$225,911	\$220,000	(\$5,911)	-3%
331.00300 TRANSPORTATION SURTAX	\$489,679	\$502,197	\$130,520	\$500,000	\$520,000	\$20,000	4%
331.00310 COUNTY TOLL BRIDGE REVENUE	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$0	0%
361.00360 INTEREST INCOME	\$129	\$184	\$49	\$1,000	\$185	(\$815)	-82%
<b>Total Revenues</b>	<b>\$1,069,712</b>	<b>\$1,084,999</b>	<b>\$604,892</b>	<b>\$1,091,911</b>	<b>\$1,105,185</b>	<b>\$13,274</b>	<b>1%</b>
<b>Expenditures</b>							
541.63000 TRANSIT PROJECTS	38,950.00	\$31,790	\$0	\$498,064	\$511,886	\$13,822	3%
541.71000 PRINCIPAL - CRANDON PH 2	187,185.42	\$192,046	\$97,775	\$196,736	\$201,540	\$4,804	2%
541.71100 PRINCIPAL - CRANDON PH 3	271,037.88	\$282,183	\$145,413	\$289,205	\$300,353	\$11,148	4%
541.72000 INTEREST - CRANDON PH 2	53,599.62	\$48,739	\$22,618	\$44,049	\$39,245	(\$4,804)	-11%
541.72100 INTEREST - CRANDON PH 3	86,087.28	\$74,942	\$33,149	\$63,857	\$51,976	(\$11,881)	-19%
<b>Total Expenditures</b>	<b>\$636,860</b>	<b>\$629,700</b>	<b>\$298,955</b>	<b>\$1,091,911</b>	<b>\$1,105,000</b>	<b>\$13,089</b>	<b>1%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$432,852</b>	<b>\$455,299</b>	<b>\$305,937</b>	<b>\$0</b>	<b>\$185</b>		



**Village of Key Biscayne**  
**Proposed Stormwater Fund Budget**  
**Fiscal Year 2018**

	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance dollar	%
<b>Revenues</b>							
337.00300 GRANT PROCEEDS	\$47,872	\$164,176	\$0	\$0	\$0	\$0	0%
344.00300 STORMWATER FEES	\$939,799	\$908,269	\$410,278	\$997,987	\$985,000	(\$12,987)	-1%
361.00300 INTEREST INCOME	\$3,911	\$5,986	\$0	\$0	\$0	\$0	100%
<b>Total Revenues</b>	<b>\$991,582</b>	<b>\$1,078,431</b>	<b>\$410,278</b>	<b>\$997,987</b>	<b>\$985,000</b>	<b>(\$12,987)</b>	<b>-1%</b>
<b>Expenditures</b>							
538.12000 PUBLIC WORKS COST SHARING	\$39,291	\$50,014	\$34,054	\$56,495	\$57,310	\$815	1%
538.31211 PROFESSIONAL SERVICES	\$87,339	\$117,476	\$78,680	\$65,000	\$65,000	\$0	0%
538.34110 OPERATIONS & MAINTENANCE	\$257,571	\$157,367	\$246,951	\$205,190	\$358,063	\$152,873	75%
538.34432 ADMINSTRATIVE EXPENSES	\$25,587	\$22,342	\$12,588	\$46,176	\$25,000	(\$21,176)	-46%
538.46100 STRUCTURAL IMPROVEMENTS	\$847,890	\$0	\$419,188	\$10,000	\$0	(\$10,000)	-100%
538.59100 DEPRECIATION EXPENSE	\$330,932	\$378,556	\$0	\$0	\$0	\$0	100%
538.72100 DEBT SERVICE	\$209,543	\$208,469	\$64,381	\$504,300	\$479,627	(\$24,673)	-5%
<b>Total Expenditures</b>	<b>\$1,798,152</b>	<b>\$934,223</b>	<b>\$855,843</b>	<b>\$887,161</b>	<b>\$985,000</b>	<b>\$97,839</b>	<b>11%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>(\$806,570)</b>	<b>\$144,208</b>	<b>(\$445,565)</b>	<b>\$110,826</b>	<b>\$0</b>		

**Village of Key Biscayne**  
**Proposed Solid Waste Fund Budget**  
**Fiscal Year 2018**

	FY2015 Actual	FY2016 Actual	05/31/17 YTD	FY2017 Adopted	FY2018 Proposed	variance dollar	%
<b>Revenues</b>							
343.00300 SOLID WASTE COLLECTION	\$595,650	\$633,233	\$650,049	\$682,500	\$657,300	(\$25,200)	0%
349.00300 OTHER REVENUE	\$5,038	\$6,704	\$6,215	\$0	\$69,440	\$69,440	100%
361.00300 INTEREST INCOME	\$0	\$0	\$0	\$150	\$0	(\$150)	100%
<b>Total Revenues</b>	<b>\$600,688</b>	<b>\$639,937</b>	<b>\$656,263</b>	<b>\$682,650</b>	<b>\$726,740</b>	<b>\$44,090</b>	<b>6%</b>
<b>Expenditures</b>							
534.34000 CONTRACTUAL SERVICES	\$576,614	\$822,301	\$541,295	\$721,726	\$721,740	\$14	0%
534.34100 ADMINSTRATIVE EXPENSES	\$6,329	\$5,910	\$4,040	\$5,000	\$5,000	\$0	0%
<b>Total Expenditures</b>	<b>\$582,943</b>	<b>\$828,211</b>	<b>\$545,335</b>	<b>\$726,726</b>	<b>\$726,740</b>	<b>\$14</b>	<b>0%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$17,744</b>	<b>(\$188,274)</b>	<b>\$110,929</b>	<b>(\$44,076)</b>	<b>\$0</b>		